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**From:** Stanfield, Brooks  
**Sent:** Tuesday, September 3, 2019 4:46 PM  
**To:** Leefers, Kristin  
**Subject:** FW: Kaiser Smelter: 104e questions for ATP respondents  
**Attachments:** Ability to Pay Questions\_Businesses.docx; Ability to Pay Questions\_Individual, Revocable Trust, and Sole Proprietorships.docx; EPA Financial Statement for Businesses.pdf; EPA Financial Statement for Individuals.pdf; EPA Financial Statement for Trusts.pdf; IRS Form 8821.pdf

In case this helps at all.....

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**From:** Lisa Contreras-Hendler <lcontreras-hendler@toeroek.com>  
**Sent:** Tuesday, August 13, 2019 6:40 AM  
**To:** Fowlow, Jeffrey <Fowlow.Jeffrey@epa.gov>  
**Cc:** Stanfield, Brooks <Stanfield.Brooks@epa.gov>  
**Subject:** Kaiser Smelter: 104e questions for ATP respondents

Hi Jeff,

As per our discussion yesterday, here are lists of questions that we typically include in 104(e) Information Request letters (104(e) letters) specific to a PRP's ability to pay. I thought they would be helpful for you/EPA as you generate the 104(e) letters for this project. Based on the preliminary list of PRPs in the SOW, we definitely have corporate PRPs and possibly individual PRPs.

I have enclosed two separate sets of questions – one for businesses/partnerships, and one for individuals/trusts/sole proprietorships. Also attached are three different financial statement forms – one for business, one for individuals, and one for trusts. These are referenced in the list of questions and should be included in the 104(e) letters. The PRPs are supposed to fill out these forms with their responses and return them to EPA. Finally, also enclosed is the IRS Form 8821, which authorizes EPA to access PRP's tax information. You will note the questions also ask for the PRPs to provide their tax returns in their responses because it's much easier and quicker that way.

If the PRP's response to the 104(e) letter have these questions answered and the completed forms, it will facilitate the ability to pay analysis to be conducted in Phase III of our investigation.

Thanks and let me know if you have any questions.

Lisa

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